

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**36 Phillips
0647 Dodson Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	313,337.05	313,337.05	0.00	0.00	0.00	0.00
21XX Support Services - Students	1,327.05	1,327.05	0.00	0.00	0.00	0.00
222X Educational Media Services	9,272.02	9,272.02	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	57,724.40	57,724.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	37,717.17	37,717.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,144.66	0.00	20,144.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	59,402.58	59,402.58	0.00	0.00	0.00	0.00
27XX Student Transportation Services	61,742.55	61,742.55	0.00	0.00	0.00	0.00
31XX Food Services	52,456.40	52,456.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,646.30	2,646.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	15,181.49	15,181.49	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	87,813.13	0.00	XXXXXXXXXXXX	87,813.13	0.00	0.00
62XX Resources Transferred to Other School Districts or	862.59	862.59	XXXXXXXXXXXX	0.00	0.00	0.00
Totals	719,627.39	611,669.60	20,144.66	87,813.13	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	719,627.39					
Line A	Preliminary Indirect Cost Rate [C divided by B] 20,144.66/611,669.60		3.29%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2003-04 Using FY02 Expenditures

**36 Phillips
0648 Dodson H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	304,448.49	304,448.49	0.00	0.00	0.00	0.00
21XX Support Services - Students	10,071.38	10,071.38	0.00	0.00	0.00	0.00
222X Educational Media Services	1,956.34	1,956.34	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	33,012.19	33,012.19	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	41,811.22	41,811.22	0.00	0.00	0.00	0.00
25XX Support Services - Business	20,113.62	0.00	20,113.62	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	61,848.06	61,848.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	52,818.75	52,818.75	0.00	0.00	0.00	0.00
31XX Food Services	19,402.92	19,402.92	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,569.45	5,569.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	35,468.97	35,468.97	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	69,552.96	0.00	XXXXXXXXXXXX	69,552.96	0.00	0.00
62XX Resources Transferred to Other School Districts or	469.35	469.35	XXXXXXXXXXXX	0.00	0.00	0.00
Totals	656,543.70	566,877.12	20,113.62	69,552.96	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	656,543.70					
Line A	Preliminary Indirect Cost Rate [C divided by B] 20,113.62/566,877.12		3.55%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

36 Phillips
0653 Landusky Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	51,972.08	51,972.08	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,897.78	4,897.78	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,117.83	0.00	1,117.83	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,879.93	12,879.93	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,613.30	3,613.30	0.00	0.00	0.00	0.00
Totals	74,480.92	73,363.09	1,117.83	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	74,480.92					
Line A	Preliminary Indirect Cost Rate [C divided by B] 1,117.83/73,363.09		1.52%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

36 Phillips
0657 Saco H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	361,564.88	332,322.47	0.00	29,242.41	0.00	0.00
21XX Support Services - Students	13,566.06	13,566.06	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,731.59	2,731.59	0.00	0.00	0.00	0.00
222X Educational Media Services	20,976.16	20,660.03	0.00	316.13	0.00	0.00
23XX Support Services - General Administration	67,391.04	67,155.62	0.00	235.42	0.00	0.00
24XX Support Services - School Administration	990.24	990.24	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,765.75	4,268.00	25,793.75	704.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	146,312.66	73,228.34	0.00	73,084.32	0.00	0.00
27XX Student Transportation Services	119,988.57	63,189.57	0.00	56,799.00	0.00	0.00
31XX Food Services	25,532.50	25,532.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,345.44	10,345.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,144.55	24,144.55	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	72,082.45	0.00	XXXXXXXXXX	0.00	72,082.45	0.00
62XX Resources Transferred to Other School Districts or	482.04	482.04	XXXXXXXXXX	0.00	0.00	0.00
Totals	896,873.93	638,616.45	25,793.75	160,381.28	72,082.45	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	896,873.93					
Line A	Preliminary Indirect Cost Rate [C divided by B] 25,793.75/638,616.45		4.04%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

36 Phillips
0659 Malta K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,616,559.57	2,574,495.57	0.00	42,064.00	0.00	0.00
21XX Support Services - Students	42,301.75	42,301.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,308.00	4,308.00	0.00	0.00	0.00	0.00
222X Educational Media Services	99,653.06	99,653.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	112,235.42	105,235.42	0.00	7,000.00	0.00	0.00
24XX Support Services - School Administration	283,929.54	283,929.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	79,828.50	2,849.59	76,978.91	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	625,315.46	623,635.46	0.00	1,680.00	0.00	0.00
27XX Student Transportation Services	251,812.65	251,812.65	0.00	0.00	0.00	0.00
31XX Food Services	197,204.50	197,204.50	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	28,108.89	28,108.89	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	123,478.19	114,728.19	0.00	8,750.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	205,996.50	0.00	XXXXXXXXXX	205,996.50	0.00	0.00
Totals	4,670,732.03	4,328,262.62	76,978.91	265,490.50	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,670,732.03					
Line A	Preliminary Indirect Cost Rate [C divided by B] 76,978.91/4,328,262.62		1.78%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

36 Phillips
0663 Whitewater K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	620,250.96	620,250.96	0.00	0.00	0.00	0.00
21XX Support Services - Students	20,353.01	20,353.01	0.00	0.00	0.00	0.00
222X Educational Media Services	36,315.55	36,315.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	107,812.89	107,812.89	0.00	0.00	0.00	0.00
25XX Support Services - Business	33,149.87	14,764.71	18,385.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	103,276.94	103,276.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	215,479.16	127,904.16	0.00	87,575.00	0.00	0.00
31XX Food Services	58,443.91	58,443.91	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	21,893.28	21,893.28	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	38,776.62	38,776.62	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	203,905.90	0.00	XXXXXXXXXX	203,905.90	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,179.73	1,179.73	XXXXXXXXXX	0.00	0.00	0.00
Totals	1,460,837.82	1,150,971.76	18,385.16	291,480.90	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,460,837.82					
Line A	Preliminary Indirect Cost Rate [C divided by B] 18,385.16/1,150,971.76		1.60%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2003-04 Using FY02 Expenditures

36 Phillips
1203 Saco Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	377,646.81	367,413.04	0.00	10,233.77	0.00	0.00
21XX Support Services - Students	13,147.61	13,147.61	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	5,112.75	5,112.75	0.00	0.00	0.00	0.00
222X Educational Media Services	21,780.83	21,464.71	0.00	316.12	0.00	0.00
23XX Support Services - General Administration	65,942.83	65,942.83	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	990.24	990.24	0.00	0.00	0.00	0.00
25XX Support Services - Business	30,034.06	3,940.20	26,093.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	166,790.11	85,351.83	0.00	81,438.28	0.00	0.00
27XX Student Transportation Services	135,882.63	78,283.63	0.00	57,599.00	0.00	0.00
31XX Food Services	44,556.33	44,556.33	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,750.87	3,750.87	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	8,889.83	8,889.83	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	86,292.20	0.00	XXXXXXXXXX	0.00	86,292.20	0.00
62XX Resources Transferred to Other School Districts or	900.65	900.65	XXXXXXXXXX	0.00	0.00	0.00
Totals	961,717.75	699,744.52	26,093.86	149,587.17	86,292.20	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	961,717.75					
Line A	Preliminary Indirect Cost Rate [C divided by B] 26,093.86/699,744.52		3.73%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment: Enter -0- if there was no rate in FY02. Line A or B _____ less FY02 rate 0.00%		%			
Line D	Final Rate After Carry Forward Adjustment Line A or B plus/minus Line C If Line D is negative, enter -0-.		%			

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